



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

January 21st, 1939

Hon. P. L. Marquess, County Auditor  
Wharton County  
Wharton, Texas

Dear Mr. Marquess:

Opinion No. O-150  
Re: Right of Treasurer to  
claim commissions upon  
funds transferred from one  
fund to another within a  
Conservation & Reclamation  
District

In your letter of January 14th, 1939, addressed to this department, you state that the Wharton Conservation & Reclamation District #1 has accumulated enough money in its Interest and Sinking Fund to pay off the outstanding bonds of said district at maturity, and has created a surplus in the Maintenance Fund.

You asked a question of whether or not Art. 8148 provides commissions for the Treasurer of such district under the above state of facts. Art. 8148 Revised Civil Statutes of Texas, 1925, is as follows:

"The treasurer shall be allowed as pay for his services as such, one-fourth of one per cent upon all money received by him for the account of such district, and one-eighth of one per cent upon all money by him paid out upon the order of the district. He shall not be entitled to any commissions on any district money received by him from his predecessor in office."

By the language of such statute it is clearly seen that it was contemplated by the Legislature

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that the commissions therein provided for were to be paid the treasurer for all sums of money received by him for the account and the benefit of such district and for all sums of money paid out by the district as legitimate expenses. Under the state of facts as presented by you, it is quite clear that the district received no money, nor was any money paid out by the district. It represents but a transfer of funds from one fund to another within the district itself. The statute makes no provision for commissions to be paid the treasurer for transferring funds within the district.

You are therefore respectfully advised that the treasurer of the Conservation & Reclamation District #1 is not entitled to any commissions for having made the transfers mentioned by you.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By Lloyd Armstrong  
Assistant

LA:OMB

APPROVED

(Signed) Gerald C. Mann  
ATTORNEY GENERAL OF TEXAS